



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: TIGERTON MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 221 BIRCH STREET  
P.O. BOX 147  
TIGERTON, WI 54486-0147

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I \_\_\_\_\_ of  
(Person responsible for accounts)

\_\_\_\_\_  
Tigerton Municipal Water and Sewer utility , certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)                      (Date)

\_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** TIGERTON MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 221 BIRCH STREET

P.O. BOX 147

TIGERTON, WI 54486-0147

**When was utility organized?** 5/1/1938**Report any change in name:** NONE**Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR MIKE THIEL**Title:** UTILITY SUPERINTENDENT**Office Address:**

221 BIRCH STREET

P.O. BOX 147

TIGERTON, WI 54486-0147

**Telephone:** (715) 535 - 2666**Fax Number:** (715) 535 - 2262**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** CLIFTON GUNDERSON L.L.C.**Title:****Office Address:** CLIFTON GUNDERSON L.L.C.

201 FRONTENAC AVENUE

P.O. BOX 106

STEVENS POINT, WI 54481

**Telephone:** (715) 344 - 8544**Fax Number:** (715) 344 - 4984**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** CLIFTON GUNDERSON L.L.C.**Title:****Office Address:** CLIFTON GUNDERSON L.L.C.

201 FRONTENACE AVENUE

P.O. BOX 106

STEVENS POINT, WI 54481

**Telephone:** (715) 344 - 8544**Fax Number:** (715) 344 - 4984**E-mail Address:****Date of most recent audit report:** 1/24/1996**Period covered by most recent audit:** 1996

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR. JOHN RETTKOWSKI**Title:** UTILITY ASSISTANT**Office Address:**

221 BIRCH STREET

P.O. BOX 147

TIGERTON, WI 54486-0147

**Telephone:** (715) 535 - 2666**Fax Number:** (715) 535 - 2262**E-mail Address:**

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**Name:** MR. MIKE THEIL**Title:** UTILITY SUPERINTENDENT**Office Address:**

221 BIRCH STREET

P.O. BOX 147

TIGERTON, WI 54486-0147

**Telephone:** (715) 535 - 2666**Fax Number:** (715) 535 - 2262**E-mail Address:**

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**Name of utility commission/committee:**    Utility Committee

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**Names of members of utility commission/committee:**

MR. JEFF ORTNER, BOARD MEMBER

MR. JOHN ROCKEY, BOARD MEMBER

MR. KEN SAMBS, BOARD MEMBER

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	64,769	198,744	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	36,110	115,096	2
Depreciation Expense (403)	14,465	83,335	3
Amortization Expense (404)	0		4
Taxes (408)	31,221	28,834	5
<b>Total Operating Expenses</b>	<b>81,796</b>	<b>227,265</b>	
<b>Net Operating Income</b>	<b>(17,027)</b>	<b>(28,521)</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>(17,027)</b>	<b>(28,521)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	9,362	9,497	9
Miscellaneous Nonoperating Income (421)	22,985	26,659	10
<b>Total Other Income</b>	<b>32,347</b>	<b>36,156</b>	
<b>Total Income</b>	<b>15,320</b>	<b>7,635</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>15,320</b>	<b>7,635</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	26,148	28,710	13
Amortization of Debt Discount and Expense (428)		1,445	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>26,148</b>	<b>30,155</b>	
<b>Net Income</b>	<b>(10,828)</b>	<b>(22,520)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(150,263)	(148,981)	19
Balance Transferred from Income (433)	(10,828)	(22,520)	20
Miscellaneous Credits to Surplus (434)	0	21,238	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(161,091)</b>	<b>(150,263)</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Interest on deposits	9,362	4
<b>Total (Acct. 419):</b>	<b>9,362</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
Transfer from other funds	15,000	5
Refund of tax equivalent	29,430	6
Net Non-regulated Sewer Operating Results	(21,445)	7
<b>Total (Acct. 421):</b>	<b>22,985</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	64,769	0	0	0	<b>64,769</b>	<b>1</b>
Less: interdepartmental sales	0		0		<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>64,769</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64,769</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,217,610	1,113,076	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	231,155	218,217	<b>2</b>
<b>Net Utility Plant</b>	<b>986,455</b>	<b>894,859</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	2,312,472	2,244,937	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	667,235	597,185	<b>4</b>
<b>Net Nonutility Property</b>	<b>1,645,237</b>	<b>1,647,752</b>	
Investment in Municipality (123)	0		<b>5</b>
Other Investments (124)	0	15,862	<b>6</b>
Special Funds (125)	0	236,452	<b>7</b>
<b>Total Other Property and Investments</b>	<b>1,645,237</b>	<b>1,900,066</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	85,583	(2,020)	<b>8</b>
Temporary Cash Investments (132)	260,065		<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	30,734	22,925	<b>11</b>
Other Accounts Receivable (143)	916	86,342	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	21,831		<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	0		<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>399,129</b>	<b>107,247</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	10,371	11,816	<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	0		<b>20</b>
<b>Total Deferred Debits</b>	<b>10,371</b>	<b>11,816</b>	
<b>Total Assets and Other Debits</b>	<b>3,041,192</b>	<b>2,913,988</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	320,319	217,933	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	(161,091)	(150,263)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>159,228</b>	<b>67,670</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	350,000	380,000	<b>24</b>
Advances from Municipality (223)	275,301	474,692	<b>25</b>
Other long-Term Debt (224)	0		<b>26</b>
<b>Total Long-Term Debt</b>	<b>625,301</b>	<b>854,692</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	8,334	6,881	<b>28</b>
Payables to Municipality (233)	259,248		<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	6,408	6,925	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>273,990</b>	<b>13,806</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,982,673	1,977,820	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>3,041,192</b>	<b>2,913,988</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,217,610	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)	0				<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>1,217,610</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	231,155	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>231,155</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>986,455</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	218,217				<b>218,217</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	14,465				<b>14,465</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	489				<b>489</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>14,954</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,954</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired					<b>0</b>	<b>15</b>
Cost of removal	2,016				<b>2,016</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>2,016</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,016</b>	<b>19</b>
<b>Balance End of Year</b>	<b>231,155</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>231,155</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	2,244,937	67,535		<b>2,312,472</b>	<b>1</b>
<b>Other (specify):</b>					
NONE				<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>2,244,937</b>	<b>67,535</b>	<b>0</b>	<b>2,312,472</b>	
Less accum. prov. depr. & amort. (122)	597,185	70,050		<b>667,235</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>1,647,752</b>	<b>(2,515)</b>	<b>0</b>	<b>1,645,237</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation	0				0	0
Other					0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0
Water utility		2
Sewer utility		3
Gas utility		4
Merchandise		5
Other materials & supplies		6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</b>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Revenue Bonds	1,445	181	10,371	1
<b>Total</b>			<b>10,371</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	217,933	<b>1</b>
<b>Changes during year (explain):</b>		
Water and Sewer Construction	102,386	<b>2</b>
<b>Balance end of year</b>	<b>320,319</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
Water and Sewer Mortgage Rev Bonds	02/15/1990	04/01/2005	7.00%	350,000	1
<b>Total Bonds (Account 221):</b>				<b>350,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
Advance from Village	00/00/0000	00/00/0000	0.00%	275,301	1
<b>Total for Account 223</b>				<b>275,301</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	29,430	2
Charged electric department expense		3
Charged sewer department expense	4,374	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>33,804</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	27,298	6
Social Security taxes	6,250	7
PSC Remainder Assessment	256	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>33,804</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Mortgage Revenue Bonds	6,925	26,148	26,665	<b>6,408</b>	<b>1</b>
<b>Subtotal</b>	<b>6,925</b>	<b>26,148</b>	<b>26,665</b>	<b>6,408</b>	
<b>Advances from Municipality (223)</b>					
NONE				<b>0</b>	<b>2</b>
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE				<b>0</b>	<b>3</b>
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				<b>0</b>	<b>4</b>
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>6,925</b>	<b>26,148</b>	<b>26,665</b>	<b>6,408</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	624,164			1,353,656		1,977,820	1
<b>Add credits during year:</b>							
For Services	503			580		1,083	2
For Mains						0	3
<b>Other (specify):</b>							
CDBG project completion	3,770					3,770	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>628,437</b>	<b>0</b>	<b>0</b>	<b>1,354,236</b>	<b>0</b>	<b>1,982,673</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	600,381			187,125		787,506	6

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	30,734	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>30,734</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	916	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>916</b>	
<b>Receivables from Municipality (145):</b>		
Due from Village	21,831	12
<b>Total (Acct. 145):</b>	<b>21,831</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
Due to Municipality	259,248	16
<b>Total (Acct. 233):</b>	<b>259,248</b>	
<b>Other Deferred Credits (253):</b>		
NONE		17
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,097,504	0	0	0	<b>1,097,504</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	224,686	0	0	0	<b>224,686</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	626,300	0	0	0	<b>626,300</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>246,518</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>246,518</b>	
Net Operating Income	(17,027)	0	0	0	<b>(17,027)</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-6.91%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-6.91%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	269,126	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(155,677)	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>113,449</b>	
<b>Net Income</b>		
Net Income	(10,828)	5
<b>Percent Return on Proprietary Capital</b>	<b>-9.54%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The advance from the Village has no stated repayment terms or interest rate attached to it.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

Note:    okay in 1998 report. ele

December 2, 1998

Mr. Mike Thiel, Superintendent  
Tigerton Municipal Water & Sewer Utility  
P.O. Box 147  
Tigerton, WI 54486

1997 Analytical Review DWCCA-5910-PJL

Dear Mr. Thiel:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

Paragraph No. 4 of our letter dated November 8, 1996, with regard to a compliance audit report, authorized a revised list of depreciation rates which was enclosed with that letter, to be effective on January 1, 1997. Based upon depreciation accruals on page F-7, lines 4-9, these revised rates were apparently not used during 1997. Enclosed with this letter is a copy of the new depreciation rates. Please confirm that these depreciation rates will be used beginning in 1998.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

pjl:tlk:W:\COMPL\LEEGE\5910 ar  
Enclosure



**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>		<b>Amounts (b)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)		62,191	1
<b>Total Sales of Water</b>		<b>62,191</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)		0	2
Other Water Revenues (474)		2,578	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>		<b>2,578</b>	
<b>Total Operating Revenues</b>		<b>64,769</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)		21,792	5
General Operating Expenses (680-690)		14,318	6
<b>Total Operation and Maintenance Expenses</b>		<b>36,110</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)		14,465	7
Amortization Expense (404)			8
Taxes (408)		31,221	9
<b>Total Other Operating Expenses</b>		<b>45,686</b>	
<b>Total Operating Expenses</b>		<b>81,796</b>	
<b>NET OPERATING INCOME</b>		<b>(17,027)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	3	200	352	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>3</b>	<b>200</b>	<b>352</b>	
Metered Sales to General Customers (461)				
Residential	336	10,780	27,759	4
Commercial	36	3,571	7,626	5
Industrial	5	629	1,189	6
<b>Total Metered Sales to General Customers (461)</b>	<b>377</b>	<b>14,980</b>	<b>36,574</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)			21,831	8
Other Sales to Public Authorities (464)	12	1,569	3,434	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>392</b>	<b>16,749</b>	<b>62,191</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	--	--	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	21,831	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>21,831</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	773	7
<b>Other (specify):</b>		
Refuse charges	1,805	8
<b>Total Other Water Revenues (474)</b>	<b>2,578</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	11,831	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,016	3
Chemicals (630)	632	4
Supplies and Expenses (640)	6,324	5
Repairs of Water Plant (650)	294	6
Transportation Expenses (660)	695	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>21,792</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	6,254	8
Office Supplies and Expenses (681)	1,669	9
Outside Services Employed (682)	2,000	10
Insurance Expense (684)	2,720	11
Employees Pensions and Benefits (686)	347	12
Regulatory Commission Expenses (688)	1,212	13
Miscellaneous General Expenses (689)	116	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>14,318</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>36,110</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		29,430	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			<b>2</b>
<b>Net property tax equivalent</b>		<b>29,430</b>	
Social Security		1,663	<b>3</b>
PSC Remainder Assessment		128	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>31,221</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Shawano				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.241111				3
County tax rate	mills		7.042931				4
Local tax rate	mills		7.350067				5
School tax rate	mills		20.068036				6
Voc. school tax rate	mills		2.205145				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>36.907290</b>				10
Less: state credit	mills		3.581652				11
<b>Net tax rate</b>	mills		<b>33.325638</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.350067</b>				14
<b>Combined School Tax Rate</b>	mills		<b>22.273181</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>29.623248</b>				17
<b>Total Tax Rate</b>	mills		<b>36.907290</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.802639</b>				19
<b>Total tax net of state credit</b>	mills		<b>33.325638</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>26.748473</b>				21
Utility Plant, Jan. 1	\$	894,859	894,859				22
Materials & Supplies	\$	0					23
<b>Subtotal</b>	\$	<b>894,859</b>	<b>894,859</b>				24
Less: Plant Outside Limits	\$	0					25
<b>Taxable Assets</b>	\$	<b>894,859</b>	<b>894,859</b>				26
Assessment Ratio	dec.		0.827950				27
<b>Assessed Value</b>	\$	<b>740,899</b>	<b>740,899</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>26.748473</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>19,818</b>	<b>19,818</b>				30
Tax Equivalent per 1994 PSC Report	\$	29,430					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>29,430</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	24,990		4
Structures and Improvements (311)	3,236	10,715	5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	120,664		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>148,890</b>	<b>10,715</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	78,260		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	67,703		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>145,963</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			24,990	4
Structures and Improvements (311)			13,951	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			120,664	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>159,605</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			78,260	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			67,703	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>145,963</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	19,315		26
Transmission and Distribution Mains (343)	586,022	195,751	27
Fire Mains (344)			28
Services (345)	23,324	13,273	29
Meters (346)	24,203	459	30
Hydrants (348)	19,559	22,030	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>672,423</b>	<b>231,513</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	1,305		35
Computer Equipment (372.1)	3,068		36
Transportation Equipment (373)			37
Other General Equipment (379)	5,749		38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<b>10,122</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>977,398</b>	<b>242,228</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>977,398</b>	<b>242,228</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			19,315 26
Transmission and Distribution Mains (343)			781,773 27
Fire Mains (344)			0 28
Services (345)	1,916		34,681 29
Meters (346)	100		24,562 30
Hydrants (348)			41,589 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>2,016</b>	<b>0</b>	<b>901,920</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,305 35
Computer Equipment (372.1)			3,068 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			5,749 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>10,122</b>
<b>Total utility plant in service directly assignable</b>	<b>2,016</b>	<b>0</b>	<b>1,217,610</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>2,016</b>	<b>0</b>	<b>1,217,610</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	2,093			2,093	1
February	3,241			3,241	2
March	3,329			3,329	3
April	2,553			2,553	4
May	2,176			2,176	5
June	2,227			2,227	6
July	2,333			2,333	7
August	2,227			2,227	8
September	2,312			2,312	9
October	2,434			2,434	10
November	2,319			2,319	11
December	2,240			2,240	12
<b>Total for year</b>	<b>29,484</b>	<b>0</b>	<b>0</b>	<b>29,484</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				685	13
Less: Other utility use				7,554	14
Other utility use explanation:					15
Construction system tests 270K, Mud track at ATV park - 3K, Gals. used by residents to keep water running to avoid freezing 7,281 (estimated to be 1 gal/minute, actual rate could be more or less).					
Water pumped into distribution system				21,245	16
Less: Water sold				16,749	17
Losses and unaccounted for				4,496	18
Percent unaccounted for to the nearest whole percent (%)				21%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
The amount of water pumped related to the above running water solution to freezing pipes is purely an estimate. If residents were to run the water faster than 1 gallon/minute, which is plausible, the loss of 21% could be significantly effected.					
Maximum gallons pumped by all methods in any one day during reporting year				125	21
Date of maximum: 4/4/1997					22
Cause of maximum:					23
Flushing Hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				37	24
Date of minimum: 8/30/1997					25
Total KWH used for pumping for the year				31,698	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL # 3	3	52	16	396,000	Yes	<b>1</b>
WELL # 4	4	69	16	684,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	WELL 3	WELL 4	<b>1</b>
Location	SUNRISE STREET	ZION STREET	<b>2</b>
Purpose	P	P	<b>3</b>
Destination	D	D	<b>4</b>
Pump Manufacturer	LAYNE NW	LAYNE NW	<b>5</b>
Year Installed	1978	1990	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	275	475	<b>8</b>
Pump Motor or Standby Engine Mfr	JOHN DEERE	JOHN DEERE	<b>10</b>
Year Installed	1986	1990	<b>11</b>
Type	DIESEL	DIESEL	<b>12</b>
Horsepower	38	38	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			<b>14</b>
Location			<b>15</b>
Purpose			<b>16</b>
Destination			<b>17</b>
Pump Manufacturer			<b>18</b>
Year Installed			<b>19</b>
Type			<b>20</b>
Actual Capacity (gpm)			<b>21</b>
Pump Motor or Standby Engine Mfr			<b>22</b>
Year Installed			<b>23</b>
Type			<b>24</b>
Horsepower			<b>25</b>
			<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL # 1		1
<b>RESERVOIRS, STANDPIPES</b>			2
<b>OR ELEVATED TANKS</b>			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1936		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	120		10
Total capacity in gallons	60,000		11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	2.7000		22
Is a corrosion control chemical			23
used (yes, no)?	Y		24
Is water fluoridated (yes, no)?	Y		25



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	2,025				2,025
M	D	3.000	479				479
M	D	4.000	199				199
M	D	6.000	25,565				25,565
M	D	8.000	5,776	6,628			12,404
<b>Total Within Municipality</b>			<b>34,044</b>	<b>6,628</b>	<b>0</b>	<b>0</b>	<b>40,672</b>
<b>Total Utility</b>			<b>34,044</b>	<b>6,628</b>	<b>0</b>	<b>0</b>	<b>40,672</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	290		20		270		1
M	1.000	10	20			30		2
M	1.500	1	1			2		3
M	2.000	3	1			4		4
M	3.000	2				2		5
M	6.000	1				1		6
<b>Total Utility</b>		<b>307</b>	<b>22</b>	<b>20</b>	<b>0</b>	<b>309</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	394	5	3		396	20	1
1.000	8				8		2
1.500	3				3		3
2.000	6				6		4
<b>Total:</b>	<b>411</b>	<b>5</b>	<b>3</b>	<b>0</b>	<b>413</b>	<b>20</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	341	29	5	4		17	396	1
1.000		3		4	1		8	2
1.500		2		1			3	3
2.000		2		3	1		6	4
<b>Total:</b>	<b>341</b>	<b>36</b>	<b>5</b>	<b>12</b>	<b>2</b>	<b>17</b>	<b>413</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	52	12			64	2
<b>Total Fire Hydrants</b>	<b>52</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>64</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	64
Number of distribution system valves end of year:	67
Number of distribution valves operated during year:	49

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

Fixed asset additions: At December 31, 1996, the Village was in the middle of a looping project and reported approximately \$135,000 in construction in progress at that date. That project was completed in 1997 with an additional \$106,550 spent on it plus work done on a project in conjunction with the Sewer department. Of the total of \$242,000, approximately \$102,000 was contributed by the Village and through federal sources (CDBG grant funds).

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### Water Mains (Page W-15)

The addition to the mains was done in conjunction with the services and other fixed assets. See footnotes to W-8 for a description of financing and reasons for additions.

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### Water Services (Page W-16)

Service additions:

2" Service - Put into the TIF for a new business locating there. The service was paid for by the village as an economic development expenditure. Cost of \$376 is credited to Contributions by Municipality.

1.5" Service - installed at the ATV park. Paid by Village and credited to Contributions from Municipality. Total cost of \$580.

3/4" and 1" Service - In 1996, the Village started a project of water main wrapping. The costs were accumulated in construction in progress at the end of 1996. The project is now finished and the costs are distributed to the appropriate fixed asset accounts. These modifications were funded mainly from a CDBG grant, of which approximately \$86,000 was credited to contributions in aid in 1996. The remainder of the grant funds will be credited this year.

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### Hydrants and Distribution System Valves (Page W-18)

The additions were for the TIF district, and therefore, are paid by the Village. The total cost of \$ will be credited to contributions from Municipality.

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**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	129,446	1
<b>Total Sewage Operating Revenues</b>	<b>129,446</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>0</b>	
<b>Total Operating Revenues</b>	<b>129,446</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	48,177	8
Maintenance Expenses (831-834)	10,746	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	17,402	11
<b>Total Operation and Maintenance Expenses</b>	<b>76,325</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	70,538	12
Amortization Expense (404)	1,445	13
Taxes (408)	2,583	14
<b>Total Other Operating Expenses</b>	<b>74,566</b>	
<b>Total Operating Expenses</b>	<b>150,891</b>	
<b>NET OPERATING INCOME</b>	<b>(21,445)</b>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues	15	200	1,514	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>15</b>	<b>200</b>	<b>1,514</b>	
Measured Service to General Customers (622)				
Residential Revenues	307	10,780	86,093	5
Commercial Revenues	41	3,591	26,786	6
Industrial Revenues	6	629	3,477	7
Revenues from Public Authorities				8
<b>Total Measured Service to General Customers (622)</b>	<b>354</b>	<b>15,000</b>	<b>116,356</b>	
Service to Public Authorities (623)	15	1,569	11,576	9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>384</b>	<b>16,769</b>	<b>129,446</b>	

**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
ALL SEWAGE IS DOMESTIC STRENGTH				

1



**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
NONE		1
<b>Total Customers Forfeited Discounts (631)</b>	<b>0</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		2
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		3
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		4
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
NONE		5
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>0</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		6
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	22,996	1
Power and Fuel for Pumping (821)	14,884	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	531	4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	8,915	8
Transportation Expenses (828)	851	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>48,177</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	2,256	11
Maintenance of Collection System Pumping Equipment (832)	1,999	12
Maintenance of Treatment and Disposal Plant Equipment (833)	4,815	13
Maintenance of General Plant Structures and Equipment (834)	1,676	14
<b>Total Maintenance Expenses</b>	<b>10,746</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)		15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	6,254	19
Office Supplies and Expenses (851)	1,663	20
Outside Services Employed (852)	2,000	21
Insurance Expense (853)	5,280	22
Employees Pensions and Benefits (854)	1,537	23

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)	128	<b>24</b>
Miscellaneous General Expenses (856)	540	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>17,402</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>76,325</b>	

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
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<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Social Security	Divided in half	2,187	<b>1</b>
Local and School Tax Equivalent on Meters Charged by Water Department	Divided in half	268	<b>2</b>
PSC Remainder Assessment	Divided in half	128	<b>3</b>
Other (specify): NONE			<b>4</b>
<b>Total tax expense</b>		<b>2,583</b>	

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	1,025	12,247	4
Structures and Improvements (311)	38,849		5
Service Connections, Traps, and Accessories (312)	24,116	1,000	6
Collecting Mains and Accessories (313)	253,077	39,864	7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
<b>Total Collection System</b>	<b>317,067</b>	<b>53,111</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	99,090		11
Structures and Improvements (321)	49,545	14,420	12
Receiving Wells (322)	202,880		13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
<b>Total Collection System Pumping Installations</b>	<b>351,515</b>	<b>14,420</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	15,000		17
Structures and Improvements (331)	686,442		18
Preliminary Treatment Equipment (332)	54,466		19
Primary Treatment Equipment (333)	235,081		20
Secondary Treatment Equipment (334)	181,897		21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)	214,694		24
Plant Site Piping (338)	82,575		25
Flow Metering and Monitoring Equipment (339)	34,330		26
Outfall Sewer Pipes (340)			27

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			13,272	4
Structures and Improvements (311)			38,849	5
Service Connections, Traps, and Accessories (312)			25,116	6
Collecting Mains and Accessories (313)			292,941	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>370,178</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			99,090	11
Structures and Improvements (321)			63,965	12
Receiving Wells (322)			202,880	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>365,935</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			15,000	17
Structures and Improvements (331)			686,442	18
Preliminary Treatment Equipment (332)			54,466	19
Primary Treatment Equipment (333)			235,081	20
Secondary Treatment Equipment (334)			181,897	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			214,694	24
Plant Site Piping (338)			82,575	25
Flow Metering and Monitoring Equipment (339)			34,330	26
Outfall Sewer Pipes (340)			0	27

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	20,910		28
<b>Total Treatment and Disposal Plant</b>	<b>1,525,395</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)	9,909		31
Computer Equipment (372.1)	3,068		32
Transportation Equipment (373)			33
Other General Equipment (379)	37,933		34
Other Tangible Property (390)			35
<b>Total General Plant</b>	<b>50,910</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,244,887</b>	<b>67,531</b>	
Common Utility Plant Allocated to Sewer Department			36
<b>Total utility plant in service</b>	<b>2,244,887</b>	<b>67,531</b>	
<b>OTHER UTILITY PLANT</b>			
Utility Plant Purchased or Sold (391)			37
Utility Plant in Process of Reclassification (392)			38
Utility Plant Leased to Others (393)			39
Property Held for Future Use (394)			40
Construction Work in Progress (395)			41
Utility Plant Acquisition Adjustments (396)			42
Other Utility Plant Adjustments (397)			43
<b>Total Other Utility Plant</b>	<b>0</b>	<b>0</b>	
Common Other Utility Plant Allocated to Sewer Department			44
<b>Total utility plant</b>	<b>2,244,887</b>	<b>67,531</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Other Treatment and Disposal Plant Equipment (341)			<b>20,910</b>	<b>28</b>
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>1,525,395</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			<b>0</b>	<b>29</b>
Structures and Improvements (371)			<b>0</b>	<b>30</b>
Office Furniture and Equipment (372)			<b>9,909</b>	<b>31</b>
Computer Equipment (372.1)			<b>3,068</b>	<b>32</b>
Transportation Equipment (373)			<b>0</b>	<b>33</b>
Other General Equipment (379)			<b>37,933</b>	<b>34</b>
Other Tangible Property (390)			<b>0</b>	<b>35</b>
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>50,910</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>2,312,418</b>	
Common Utility Plant Allocated to Sewer Department			<b>0</b>	<b>36</b>
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>2,312,418</b>	
<b>OTHER UTILITY PLANT</b>				
Utility Plant Purchased or Sold (391)			<b>0</b>	<b>37</b>
Utility Plant in Process of Reclassification (392)			<b>0</b>	<b>38</b>
Utility Plant Leased to Others (393)			<b>0</b>	<b>39</b>
Property Held for Future Use (394)			<b>0</b>	<b>40</b>
Construction Work in Progress (395)			<b>0</b>	<b>41</b>
Utility Plant Acquisition Adjustments (396)			<b>0</b>	<b>42</b>
Other Utility Plant Adjustments (397)			<b>0</b>	<b>43</b>
<b>Total Other Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Common Other Utility Plant Allocated to Sewer Department			<b>0</b>	<b>44</b>
<b>Total utility plant</b>	<b>0</b>	<b>0</b>	<b>2,312,418</b>	



**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	4				4		1
Sewer	6.000	303	2			305		2
<b>Total Utility</b>		<b>307</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>309</b>	<b>0</b>	

**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

<b>Number of Feet</b>					
<b>Diameter in Inches (a)</b>	<b>First of Year (b)</b>	<b>Added During Year (c)</b>	<b>Retired During Year (d)</b>	<b>Adjustments Increase or (Decrease) (e)</b>	<b>End of Year (f)</b>
4.000	1,911				<b>1,911</b>
6.000	1,628				<b>1,628</b>
8.000	28,005	6,337			<b>34,342</b>
<b>Total Utility</b>	<b>31,544</b>	<b>6,337</b>	<b>0</b>	<b>0</b>	<b>37,881</b>

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Services (Page N-09)

#### Service Additions:

Both additions correspond to the additions noted in the water schedule W-15 footnotes, and the amount paid by the Village for connection fees totaled \$500 per service addition.

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### Sewer Mains (Page N-10)

#### Sewer Main Additions:

Related to the additional services referenced on W-15. Feet added for TIF district \$39,864 and a total cost for the ATV park was \$36,180. All amounts paid by the Village and will be credited to the contributions by Municipality.

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